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LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

GHEENS, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS

December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5-17-06

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Ann T. Hebert

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Thibodaux, Louisiana

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To the Board
Lafourche Parish Fire Protection District No. 9
Gheens, Louisiana

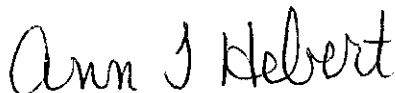
I have compiled the accompanying financial statements of the governmental activities of Lafourche Parish Fire Protection District No. 9, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Lafourche Parish Fire Protection District No. 9. I have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

I am not independent with respect to Lafourche Parish Fire Protection District No. 9.

As discussed in Note 1, the District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Respectfully submitted,



Ann T. Hebert
Certified Public Accountant

February 15, 2006

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF NET ASSETS
December 31, 2005

Statement A

ASSETS

Cash and cash equivalents	\$ 91,949
Receivable	4,301
Due from other governments	30,643
Capital assets - net of accumulated depreciation	<u>209,689</u>
Total Assets	<u>\$ 336,582</u>

LIABILITIES

Accrued interest	4,619
Long-term liabilities	
Due within one year	14,546
Due after one year	<u>86,390</u>
Total liabilities	<u>\$ 105,555</u>

NET ASSETS

Invested in capital assets, net of related debt	\$ 108,752
Unreserved net assets:	
General fund	<u>122,275</u>
Total net assets	<u>\$ 231,027</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

Statement of Activities
For the Year Ended December 31, 2005

Statement B

<u>PROGRAM REVENUES</u>			
	<u>CHARGES</u>	<u>OPERATING</u>	
	<u>FOR</u>	<u>GRANTS AND</u>	
<u>EXPENSES</u>	<u>SERVICES</u>	<u>CONTRIBUTIONS</u>	<u>TOTAL</u>
EXPENSES:			
Public safety - fire protection:			
Maintenance	\$ 1,179		\$ 1,179
Legal and professional	2,000		2,000
Cooperative agreement	3,348		3,348
Interest on long-term debt	6,537		6,537
Depreciation	15,498		15,498
General and Administrative	12,135		12,135
Non-depreciable Equipment	2,000		2,000
Other	1,370		1,370
Total governmental activities	<u>\$ 44,067</u>		<u>\$ 44,067</u>
GENERAL REVENUES:			
Ad valorem taxes			\$ 36,036
Intergovernmental revenues:			
State revenue sharing			6,955
State fire insurance rebate			3,348
Interest income			1,973
Other			89
Total general revenues			<u>48,401</u>
Changes in net assets			4,334
Net assets:			
Beginning of the year			226,693
End of the year			<u>\$ 231,027</u>

See accountant's compilation report and accompanying notes.

FUND FINANCIAL STATEMENTS

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

BALANCE SHEET -
GOVERNMENTAL FUND TYPE - GENERAL FUND
December 31, 2005

Statement C

	Governmental Fund Type
	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 91,949
Receivables -	
Taxes	4,301
Due from other governmental units	<u>30,643</u>
TOTAL ASSETS	<u><u>\$ 126,893</u></u>
LIABILITIES AND FUND EQUITY	
Liabilities	\$ --
Fund Equity:	
Fund balance -	
Unreserved - undesignated	<u>126,893</u>
Total fund equity	<u>126,893</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$ 126,893</u></u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
December 31, 2005

Statement D

Total fund balances - governmental funds (Statement C) \$ 126,893

The purchase of capital assets are reported as expenditures as they are incurred in the governmental funds. The Statement of Net Assets reports capital assets as an asset to the District. These capital assets are depreciated over their estimated useful lives in the Statement of Activities and are not reported in the governmental funds.

Cost of capital assets	\$ 322,269	
Less: Accumulated depreciation	<u>(112,580)</u>	209,689

Long-term liabilities that are not due and payable in the current period are not reported as a fund liability. All liabilities - both current and long term - are reported in the Statement of Net Assets.

Balances at December 31, 2005 are:

Accrued interest	(4,619)	
Long-term liabilities	<u>(100,936)</u>	

Net Assets (Statement A)		<u>\$ 231,027</u>
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See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND - GENERAL FUND

For the twelve month period ended December 31, 2005

Statement E

REVENUES:

Ad valorem taxes	\$ 36,036
State revenue sharing	6,955
Interest earnings	1,973
Insurance rebate	3,348
Other	<u>89</u>

Total revenues	<u>48,401</u>
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EXPENDITURES:

Public safety:	
General administration	12,135
Professional fees	2,000
Repairs and maintenance	1,178
Other	1,370
Cooperative agreement	3,348
Capital Outlay	11,031
Principal and interest on debt	<u>19,886</u>

Total expenditures	<u>50,948</u>
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EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,547)
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FUND BALANCE, BEGINNING	<u>129,440</u>
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FUND BALANCE, ENDING	<u>\$ 126,893</u>
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See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2005

Statement F

Net change in fund balances - total governmental funds (Statement E) \$ (2,547)

Amounts reported for governmental activities in the statement
of activities (Statement B) are different as follows:

Government funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets
are allocated over the estimated useful lives as depreciation
expense. This is the amount of capital outlay less depreciation
during the year.

(6,467)

Note payments provide current financial resources to
government funds, but issuing debt increased long-term
liabilities in the statement of net assets. Repayment of
principal is a expenditure in the governmental funds, but the
repayment reduces long-term liabilities in the statement of net
assets. This is the amount by which repayments exceeded
proceeds.

13,348

Change in net assets of governmental activities (Statement B)

\$ 4,334

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In June, 1999, the GASB unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. One of the more significant changes in Statement No. 34 include for the first time a Management's Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the District's activities. The District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. However, other changes are reflected in the accompanying basic financial statements (including notes to financial statements). The District implemented the general provisions of Statement No. 34 for the year ended December 31, 2005.

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 9 (the District) conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. REPORTING ENTITY:

The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. GOVERNMENT-WIDE ACCOUNTING

In accordance with Government Accounting Standards Board Statement No. 34, the District has presented a Statement of Net Assets and Statement of Activities for the district as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-Wide Accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity. The Statement of Net Assets and Statement of Activities are reported on the accrual basis of accounting.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

b. GOVERNMENT-WIDE ACCOUNTING - Continued

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances.

Application of FASB Statements and Interpretations.

Reporting on governmental-type activities are based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalizing Assets

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements or construction in progress. Accumulated depreciation is recorded at net of depreciable assets in the Statement of Net Assets.

Program Revenues

The Statement of Activities present two categories of program revenues - (1) charges for services and (2) operating grants and contributions.

Charges for services - are revenues from exchanges or exchange like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. These revenues include fees charged for specific services, licenses and permits, and operating special assessment, and include payments from exchange transactions with other governments.

Operating grants and contributions - are resources that are restricted for operating purposes of a program. They include grants and contributions with restriction that permit the resources to be used for a program operating of capital needs at the recipient government's discretion. If multipurpose contributions and grants that provide financing for more than on program are specifically identifies, they are included as program revenues.

c. FUND ACCOUNTING

The district uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity using the modified accrual method to report revenues and expenditures with a self-balancing set of accounts.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. FUND ACCOUNTING - continued

Governmental Funds

Funds of the District are classified as governmental funds. Governmental funds account for district's general activities, including the collection and disbursement of specific or legally restricted monies, and the construction of two additional fire stations. Governmental Funds of the district includes:

General Fund - The General fund is the general operating fund of the district. It is used to account for all financial resources except those that are required to be accounted for in another fund.

d. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the insurance rebate are considered "measurable" at the time of availability since the timing of their collection coincides with the timing of the expenditures to be paid. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

d. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurable focus. The governmental funds are accounted for using a current financial resources measurement focus and a modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible when the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are reported in the governmental fund only if the claims are due and payable.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures.

e. BASIS OF ACCOUNTING

Revenues and deferred revenues

Ad valorem taxes are recorded on the modified accrual basis and, therefore, recorded when they are both measurable and available. The calendar for the 2005 ad valorem tax roll was as follows:

	Service charges and <u>Ad valorem taxes</u>
Levy date	December 31, 2005
Due date	December 31, 2005
Lien date	January 1, 2006

State revenue sharing revenues and the 2% fire insurance tax protection rebate are recorded when the district is entitled to the funds.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

e. BASIS OF ACCOUNTING - Continued

Other financing Sources (Uses)

Proceeds from the sale of fixed assets and debt acquired for the construction and purchase of fixed assets (capital project fund) are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

f. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

g. BUDGET PRACTICES

The District's procedures in establishing the budgetary data for the financial statements required by the Louisiana Revised Statutes 39:1303 are as follows:

- A proposed budget is submitted by the Chief Executive Officer to the Board no later than fifteen days prior to the beginning of each year.
- After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board and recorded in the minutes of the District. The board, as allowed by state law, does not obtain public participation in the budget process.
- Budget amendments require the approval of the Board.
- All budgetary appropriations lapse at the end of each year.
- A budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

h. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after year end and other investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

h. CASH AND CASH EQUIVALENTS - continued

Under state law, the districts may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents.

i. Accounts Receivable

The financial statements for the District contain no allowance for uncollectible accounts. These amounts are not considered to be material in relation to the financial position or operations of the funds.

j. CAPITAL ASSETS

Capital assets are recorded at historical cost and depreciated over their estimated useful lives.

Estimated useful life is management's estimate of how long the asset is estimated to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Building	40	years
Furniture	5 - 7	years
Equipment	5 - 10	years
Vehicles	5	years

k. VACATION AND SICK LEAVE

The District has no full-time employees. There is no accumulated unpaid vacation at December 31, 2005.

The District does not have a sick leave policy.

NOTE 2 - LEGAL COMPLIANCE-BUDGETS -

On November 3, 2004, the budget for the year ended December 31, 2005, was made available for public inspection; the hearing was held; and the budget was formally adopted by the District on December 7, 2004. The 2005 Budget was amended December 7, 2005.

Revenues and expenditures shown on the budget comparison, Page 18, are recognized on the cash basis and are reconciled with the amounts shown on Page 7, as follows:

Excess (deficit) of revenues over (under)	
expenditures - Page 18	\$ (605)
Add - current year receivables	34,944
Less - prior-year receivables	(36,886)
Less - current-year payables	---
Add - prior-year payables	---
	<hr/>
Excess (deficit) of revenues over (under)	
expenditures - Page 7	<u>\$ (2,547)</u>

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

NOTE 3 - DEPOSITS

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department of agent but not in the District's name and deposits which are uninsured or uncollateralized.

The year end balances of deposits are as follows:

	<u>Bank Balances</u>	<u>Book Balance</u>
Category 1	\$ 91,949	\$ 91,949
Category 3	---	---
	<u>\$ 91,949</u>	<u>\$ 91,949</u>

NOTE 4 - PROPERTY TAXES

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission as percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for collections during the year ended December 31, 2005 was 9.62 mills on property within Fire Protection District No. 9 for the purpose of fire protection within the District and payment of respective debt.

NOTE 5 - RECEIVABLES

Receivables as of December 31, 2005 are as follows:

Due from Taxpayers	<u>\$ 4301</u>
Due from Sheriff (Collections during December, 2005 not yet remitted)	<u>\$ 30,643</u>

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

NOTE 6 - GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
Building	\$ 79,986	\$ ---	\$ ---	\$ 79,986
Land	2,500	---	---	2,500
Vehicle	140,000	---	---	140,000
Equipment	90,752	9,031	---	99,783
Total	<u>\$ 313,238</u>	<u>\$ 9,031</u>	<u>\$ ---</u>	<u>\$ 322,269</u>
Accumulated Depreciation	<u>\$ 97,082</u>	<u>\$ 15,498</u>	<u>\$ ---</u>	<u>\$ 112,580</u>

NOTE 7 - COMPENSATION OF BOARD MEMBERS

The District did not pay per diem to any of its Board Members during the year ended December 31, 2005.

NOTE 8 - CHANGES IN LONG-TERM DEBT

Payments due in annual installments of \$19,886.23 through February 1, 2011; interest rate of 5.35 percent. Debt was issued to provide money to buy a fire truck.

\$ 110,936

The annual requirements to amortize all debt outstanding as of December 31, 2005, including interest payments of \$25,580, are as follows (in thousands of dollars).

Year Ending December 31	
2006	\$ 20
2007	20
2008	20
2009	20
2010-2011	39
	<u>\$ 119</u>

OTHER SUPPLEMENTAL INFORMATION AND REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following page contains a budget comparison schedule.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9
 BUDGETARY COMPARISON SCHEDULE (NON GAAP BASIS)
 GENERAL FUND
 For the Year ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance- with Final Budget Positive (Negative)
Revenues:				
Taxes - ad valorem	\$ 37,000	\$ 36,826	\$ 36,826	\$ ---
Revenue sharing	6,900	6,955	6,955	---
Insurance rebate	3,100	3,348	3,348	---
Interest income	---	1,973	1,973	---
Other	---	89	89	---
Total revenue	<u>47,000</u>	<u>49,191</u>	<u>49,191</u>	<u>---</u>
Expenditures:				
General administration	11,550	10,983	10,983	---
Professional fees	2,800	2,000	2,000	---
Repairs and maintenance	2,900	1,178	1,178	---
Other	2,500	1,370	1,370	---
Capital expenditures	4,364	11,031	11,031	---
Cooperative agreement	3,000	3,348	3,348	---
Principal and interest on debt	<u>19,886</u>	<u>19,886</u>	<u>19,886</u>	<u>---</u>
Total expenditures	<u>47,000</u>	<u>49,796</u>	<u>49,796</u>	<u>---</u>
Excess (deficit) revenues over expenditures	<u>---</u>	<u>(605)</u>	<u>(605)</u>	<u>---</u>
Fund balance, beginning	<u>134,356</u>	<u>134,356</u>	<u>134,356</u>	<u>---</u>
Fund balance, ending	<u>\$ 134,356</u>	<u>\$ 133,751</u>	<u>\$ 133,751</u>	<u>\$ ---</u>

See accountant's compilation report and accompanying notes.

OTHER REPORTS

Ann T. Hebert

Certified Public Accountant
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Thibodaux, Louisiana

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LETTER OF FINDINGS

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

For the Current Year Ended December 31, 2005

February 15, 2006

Summary of current of year findings

There were no current year findings.

Summary of prior year findings

2004-1 *Fiscal Agency and Cash Management Laws* - resolved.